



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0308-71928125

**15 Flathead County**

**0308 Fair-Mont-Egan Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Nicholas Marshall **Phone #:** (406) 755-2038

(Signature)

(Date)

**Chair, Board of Trustees:** Megan Koppes

(Signature)

(Date)

**County Superintendant** Jack Eggensperger

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
200	Energy Cost Relief	LOCAL		
265	MOST Grant	STATE		
270	Bruin's Den After School Care	LOCAL		
271	Bruin's Den Breakfast	LOCAL		
315	Title I, Part A, Improving Basic Programs 2014-15	FEDERAL		84.010A
316	Title I Improving Basic Programs	FEDERAL		84.010A
365	Indian Ed for All	STATE		
368	State OTO Indian Education for All	STATE		state
374	Quality Schools Planning Grant	STATE		
544	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
545	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
546	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
774	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
775	IDEA Part B	FEDERAL		84.027

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	194,951.26	981.74		(279.09)
02	Taxes Receivable - Real and Personal (120-149)	7,395.60			
03	Taxes Receivable - Protested (150-159)	0.04			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	202,346.90	981.74		(279.09)
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	7,395.64			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	61,401.43			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	133,549.83	981.74		(279.09)
52	<b>TOTAL FUND BALANCE/EQUITY</b>	194,951.26	981.74		(279.09)
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	202,346.90	981.74		(279.09)

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	277.30	48,454.30	62,939.40	1,220.41
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		0.20	4,202.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	277.30	48,454.50	67,141.40	1,220.41
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	<b>Fund Balance for Budget</b>	277.30	48,454.50	67,141.40	1,220.41
52	<b>TOTAL FUND BALANCE/EQUITY</b>	277.30	48,454.50	67,141.40	1,220.41
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	277.30	48,454.50	67,141.40	1,220.41

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			875.97	3,095.73
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			875.97	3,095.73
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	<b>Fund Balance for Budget</b>			875.97	3,095.73
52	<b>TOTAL FUND BALANCE/EQUITY</b>			875.97	3,095.73
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			875.97	3,095.73



# Trustees' Financial Summary

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,165.31	19,384.70		70.11
02	Taxes Receivable - Real and Personal (120-149)	159.89			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,325.20	19,384.70		70.11
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	159.89			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,165.31	19,384.70		70.11
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,165.31	19,384.70		70.11
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,325.20	19,384.70		70.11

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9.87	33,491.11		
02	Taxes Receivable - Real and Personal (120-149)		533.36		
03	Taxes Receivable - Protested (150-159)		0.01		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	9.87	34,024.48		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		533.37		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	9.87	33,491.11		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	9.87	33,491.11		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	9.87	34,024.48		

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## Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

# Trustees' Financial Summary

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)			14,683.13	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			14,683.13	
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			14,683.13	
52 TOTAL FUND BALANCE/EQUITY			14,683.13	
53 TOTAL LIABILITIES AND FUND BALANCE			14,683.13	

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,703.45	35,658.54		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,703.45	35,658.54		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	613.95			
24	Warrants Payable (620)	1,089.50	35,658.54		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	1,703.45	35,658.54		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,703.45	35,658.54		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	281,662.11	274,529.73
1112	District Levy - Personal Property	5,073.66	3,178.61
1113	District Levy - Heavy Motor Vehicles	71.59	0.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	21.54
1190	Penalties and Interest on Taxes	1,557.79	548.97
1510	Interest Earnings	1,263.43	985.99
1900	Other Revenue from Local Sources	0.00	154.74
3110	Direct State Aid	487,960.40	538,403.14
3111	Quality Educator	46,542.60	47,386.09
3112	At Risk Student	3,909.52	4,251.55
3113	Indian Education For All	3,549.60	3,904.56
3114	American Indian Achievement Gap	400.00	615.00
3115	State Spec Ed Allowable Cost Pymt to Districts	32,165.58	28,274.40
3116	Data For Achievement	2,610.00	3,740.00
3118	Natural Resource Development	3,477.29	6,044.44
3120	State Guaranteed Tax Base Aid	249,658.20	280,838.25
3444	State School Block Grant	30,917.49	30,917.49
3446	SB96 Block Grant Reimbursement	3,029.75	0.00
5700	Resources Transferred from Other School Districts or Cooperatives	0.00	3,093.55
6100	Material Prior Period Revenue Adjustments	0.00	-246.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,153,849.01</b>	<b>1,226,641.58</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	493,090.69	492,570.90
			2XX Personal Services - Employee Benefits	68,418.93	80,389.14
			3XX Purchased Professional and Technical Services	1,136.12	731.00
			4XX Purchased Property Services	6,526.99	5,621.87
			5XX Other Purchased Services	1,872.75	40.00
			6XX Supplies and Materials	23,075.37	63,785.94
			810 Dues and Fees	200.00	100.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	26,586.36	28,448.20
			2XX Personal Services - Employee Benefits	2,808.00	2,808.00
			3XX Purchased Professional and Technical Services	176.00	1,221.00
			6XX Supplies and Materials	64.93	0.00

# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
			3XX Purchased Professional and Technical Services	4,619.94	2,346.30
			5XX Other Purchased Services	5,337.63	6,541.55
		<b>222X</b>	<b>Educational Media Services</b>		
			1XX Personal Services - Salaries	25,181.64	18,551.74
			2XX Personal Services - Employee Benefits	3,939.00	2,730.00
			3XX Purchased Professional and Technical Services	850.00	850.00
			6XX Supplies and Materials	1,100.19	1,318.54
		<b>23XX</b>	<b>Support Services - General Administration</b>		
			1XX Personal Services - Salaries	59,775.96	62,182.26
			2XX Personal Services - Employee Benefits	4,680.00	4,632.75
			3XX Purchased Professional and Technical Services	12,169.94	9,892.46
			5XX Other Purchased Services	9,227.79	8,648.65
			6XX Supplies and Materials	1,090.20	2,356.18
			810 Dues and Fees	2,302.00	2,708.00
		<b>25XX</b>	<b>Support Services - Business</b>		
			1XX Personal Services - Salaries	84,584.42	61,249.36
			2XX Personal Services - Employee Benefits	9,698.18	6,240.00
			3XX Purchased Professional and Technical Services	16,808.68	20,179.04
			5XX Other Purchased Services	13,813.39	10,688.78
			6XX Supplies and Materials	6,432.87	9,324.45
			810 Dues and Fees	293.00	225.00
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			1XX Personal Services - Salaries	39,222.52	45,403.80
			2XX Personal Services - Employee Benefits	7,259.45	3,315.00
			3XX Purchased Professional and Technical Services	1,867.62	603.44
			4XX Purchased Property Services	21,953.98	27,291.92
			5XX Other Purchased Services	11.20	105.96
			6XX Supplies and Materials	11,809.13	16,335.29
			7XX Property and Equipment Acquisition	8,000.00	0.00
		<b>27XX</b>	<b>Student Transportation Services</b>		
			3XX Purchased Professional and Technical Services	0.00	656.38
			5XX Other Purchased Services	3,775.58	1,582.65
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
			7XX Property and Equipment Acquisition	73,481.44	143,768.72
	<b>280</b>		<b>Special Education - Local and State</b>		
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries	50,048.52	52,390.71
			2XX Personal Services - Employee Benefits	8,769.91	6,671.03
			5XX Other Purchased Services	733.89	0.00
			6XX Supplies and Materials	880.24	680.73



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
			920 Resources Transferred to Other School Districts or Cooperatives	2,897.32	3,093.55
	<b>316</b>		<b>Data For Achievement</b>		
		<b>23XX</b>	<b>Support Services - General Administration</b>		
			3XX Purchased Professional and Technical Services	2,610.00	0.00
	<b>365</b>		<b>Indian Education for All - OTO &amp; Ongoing</b>		
		<b>1XXX</b>	<b>Instruction</b>		
			5XX Other Purchased Services	500.00	466.90
			6XX Supplies and Materials	298.06	0.00
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
			3XX Purchased Professional and Technical Services	2,750.94	0.00
	<b>720</b>		<b>School Sponsored Athletics</b>		
		<b>35XX</b>	<b>Extracurricular - Athletics</b>		
			1XX Personal Services - Salaries	7,590.00	4,857.48
			2XX Personal Services - Employee Benefits	289.84	73.28
			3XX Purchased Professional and Technical Services	2,252.50	2,880.98
			5XX Other Purchased Services	1,458.09	3,415.55
			6XX Supplies and Materials	69.95	390.76
	<b>890</b>		<b>Other Community Services</b>		
		<b>33XX</b>	<b>Community Services</b>		
			8XX Other Expenditures	250.00	0.00
	<b>910</b>		<b>Food Services</b>		
		<b>31XX</b>	<b>Food Services</b>		
			1XX Personal Services - Salaries	2,750.91	573.07
			6XX Supplies and Materials	164.21	0.00
	<b>999</b>		<b>Undistributed</b>		
		<b>61XX</b>	<b>Operating Transfers to Other Funds</b>		
			910 Operating Transfers to Other Funds	675.51	1,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,138,231.78</u>	<u>1,221,938.31</u>



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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					128,846.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,226,641.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,221,938.31	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	61,401.43	Less Last Year	0.00	(4b)	61,401.43	
					61,401.43	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					194,951.26	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	15.25	35.58
	2220 County On-Schedule Trans Reimb	142.77	389.40
	3210 State On-Schedule Trans Reimb	469.32	234.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		627.34	659.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	938.63	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				938.63	0.00	

Schedule Of Changes Worksheet					Fund Code 10
Beginning Fund Balance					322.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					659.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					981.74 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 12
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	5.48	5.84	
	1613 Special Milk Program	1,486.03	1,553.49	
	1621 Lunch Sales	77.75	517.33	
	1623 Milk Sales	0.00	347.97	
	4550 Federal Child Nutrition	3,124.64	1,499.20	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,693.90	3,923.83	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			6XX	Supplies and Materials	4,029.74	5,375.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					4,029.74	5,375.30

Schedule Of Changes Worksheet				Fund Code 12
Beginning Fund Balance				1,172.38 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				3,923.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				5,375.30 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				-279.09 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	7,377.35	156.64
	1112 District Levy - Personal Property	2.95	70.70
	1113 District Levy - Heavy Motor Vehicles	1.93	0.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	0.02
	1190 Penalties and Interest on Taxes	33.65	5.59
	1510 Interest Earnings	25.01	12.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>7,440.89</u>	<u>245.50</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			5XX Other Purchased Services	8,374.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>8,374.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	31.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	245.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	277.30	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 14
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	361.30	322.49	
	2240 County Retirement Distribution	132,468.56	115,284.61	
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>132,829.86</u>	<u>115,607.10</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		130,667.69	128,774.28
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>130,667.69</u>	<u>128,774.28</u>

Schedule Of Changes Worksheet						Fund Code 14
Beginning Fund Balance						61,621.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						115,607.10 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						128,774.28 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						48,454.50 (5)

# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
<b>265</b>	<b>MOST Grant</b>	
	4700 Federal Miscellaneous Grants from other State Agencies	6,058.17
<b>270</b>	<b>Bruin's Den After School Care</b>	
	1510 Interest Earnings	389.04
	1945 Fees - Users/Resale of Supplies	22,937.40
<b>271</b>	<b>Bruin's Den Breakfast</b>	
	1945 Fees - Users/Resale of Supplies	2,713.66
<b>315</b>	<b>Title I, Part A, Improving Basic Programs 2014-15</b>	
	4200 Title I, Part A, Improving Basic Programs	34,464.00
<b>544</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	26,706.12
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>93,268.39</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15
PRC	Program	Function	Object	2015 Value      2016 Value
<b>270</b>	<b>Bruin's Den After School Care</b>			
	<b>1XX Regular Education Programs - Elementary/Secondary</b>			
	<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	20,000.00
	<b>840 Custody and Child Care Services</b>			
	<b>33XX Community Services</b>			
			6XX Supplies and Materials	1,789.83
			7XX Property and Equipment Acquisition	16,543.34
			<b>270 Subtotal</b>	<b>38,333.17</b>
<b>271</b>	<b>Bruin's Den Breakfast</b>			
	<b>840 Custody and Child Care Services</b>			
	<b>33XX Community Services</b>			
			6XX Supplies and Materials	4,968.61
			<b>271 Subtotal</b>	<b>4,968.61</b>
<b>315</b>	<b>Title I, Part A, Improving Basic Programs 2014-15</b>			
	<b>420 Title I, Part A, Improving Basic Programs</b>			
	<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	4,081.06
			<b>315 Subtotal</b>	<b>4,081.06</b>
<b>316</b>	<b>Title I Improving Basic Programs</b>			
	<b>420 Title I, Part A, Improving Basic Programs</b>			
	<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	36,862.10



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		7,298.59
			<b>316 Subtotal</b>		44,160.69
<b>545</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>				
	<b>412</b>	<b>Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries		1,645.88
			2XX Personal Services - Employee Benefits		272.73
			<b>545 Subtotal</b>		1,918.61
<b>546</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>				
	<b>412</b>	<b>Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries		3,554.95
			2XX Personal Services - Employee Benefits		589.30
			<b>546 Subtotal</b>		4,144.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					97,606.39

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					71,479.40 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					93,268.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					97,606.39 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					67,141.40 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
265 MOST Grant	6,058.17	0.00	6,058.17
270 Bruin's Den After School Care	23,326.44	38,333.17	-15,006.73
271 Bruin's Den Breakfast	2,713.66	4,968.61	-2,254.95
315 Title I, Part A, Improving Basic Programs 2014-15	34,464.00	4,081.06	30,382.94
316 Title I Improving Basic Programs	0.00	44,160.69	-44,160.69
544 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	26,706.12	0.00	26,706.12
545 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	1,918.61	-1,918.61
546 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	4,144.25	-4,144.25
<b>Total</b>	93,268.39	97,606.39	-4,338.00



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 17
PRC	Revenue		2015 Value	2016 Value
	1340 Fees for Adult Education		24.00	0.00
	1510 Interest Earnings		10.74	52.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			34.74	52.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	858.25	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				858.25	0.00	

Schedule Of Changes Worksheet						Fund Code 17
Beginning Fund Balance						1,168.17 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						52.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,220.41 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5.15	6.00
	1910 Rentals	300.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>305.15</b>	<b>6.00</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance	869.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	875.97	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 21
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	20.83	10.95	
	5300 Operating Transfers from Other Funds	675.51	1,000.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		696.34	1,010.95	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		1XX Personal Services - Salaries		1,572.17	0.00
		2XX Personal Services - Employee Benefits		379.66	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,951.83	0.00

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						2,084.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,010.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,095.73 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	6,169.07	5,880.61
	1112 District Levy - Personal Property	110.54	75.81
	1113 District Levy - Heavy Motor Vehicles	1.57	0.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	0.47
	1190 Penalties and Interest on Taxes	34.20	4.20
	1510 Interest Earnings	5.01	71.76
	3281 State Technology Aid	1,138.98	1,200.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>7,459.37</u>	<u>7,233.14</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials	6,575.88	5,370.43
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>6,575.88</u>	<u>5,370.43</u>

### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	1,302.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,233.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,370.43	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,165.31	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1190 Penalties and Interest on Taxes	0.00	0.43
	1510 Interest Earnings	86.92	75.45
	3445 State Combined Fund School Block Grant	3,711.91	3,711.91
	3447 SB96 Combined Block Grant Reimbursement	66.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>3,864.83</b>	<b>3,787.79</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

### Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					15,596.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,787.79 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					19,384.70 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1190 Penalties and Interest on Taxes	0.00	0.80
	1510 Interest Earnings	0.16	45.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.16</u>	<u>46.41</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance					23.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					46.41 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					70.11 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	9.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.00</u>	<u>9.60</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					0.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9.87	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	19,171.45	19,721.84
	1112 District Levy - Personal Property	7.95	221.69
	1113 District Levy - Heavy Motor Vehicles	5.22	0.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	1.55
	1190 Penalties and Interest on Taxes	56.17	40.14
	1510 Interest Earnings	49.93	157.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>19,290.72</b>	<b>20,142.40</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	0.00	6,464.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>6,464.00</b>

#### Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance	19,812.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,142.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,464.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	33,491.11	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	33,491.04	39,194.04
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	495,350.22	488,481.32
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	3,780.79	16,810.80
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	1,762.94	1,654.71
XX	XXX	26XX	41X Energy Utility Services	13,928.11	11,782.74
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	73,481.44	163,768.72
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	8,374.00	8,374.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	28,274.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	28,274.40

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,424.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	40,715.13
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	62,836.02
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	52,390.71	0.00	0.00	0.00	0.00
280	1XXX	2XX	6,671.03	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	680.73	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,093.55	0.00	0.00	0.00	0.00
<b>Totals</b>			62,836.02	0.00	0.00	0.00	0.00

62,836.02

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	2,500.00	0.00	0.00	0.00	2,500.00
Land Improvements	30,336.66	6,229.00	0.00	0.00	36,565.66
Buildings	1,207,933.59	0.00	0.00	0.00	1,207,933.59
Machinery and Equipment	42,183.00	0.00	16,713.00	0.00	58,896.00
Construction in Progress	73,481.44	0.00	0.00	0.00	73,481.44
Totals at Historical Cost	1,356,434.69	6,229.00	16,713.00	0.00	1,379,376.69
<b>Depreciation</b>					
Improvement Accum	13,401.96	0.00	0.00	0.00	13,401.96
Building Accum	350,069.51	0.00	0.00	0.00	350,069.51
Machinery and Equipment Accum	4,394.66	0.00	0.00	0.00	4,394.66
Total Accumulated Depreciation	367,866.13	0.00	0.00	0.00	367,866.13
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	988,568.56	6,229.00	16,713.00	0.00	1,011,510.56

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Operations and Maintenance (26XX)	11,001.96	0.00	0.00
Enterprise Operations (32XX)	3,142.60	0.00	0.00
 Total Depreciation for FY2016	 14,144.56	 0.00	 0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	6,933.54	0.00	0.00	0.00	6,933.54	0.00	0.00
Other Post Employment Benefits	60,703.00	0.00	0.00	0.00	60,703.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	67,636.54	0.00	0.00	0.00	67,636.54	0.00	0.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	94,336.88	36,228.98	0.00	130,565.86
Net Pension - TRS	832,400.00	73,289.00	0.00	905,689.00